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Letter Ruling 81-95: Periodicals; Advertising Space

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October 27, 1981

***** ("Periodical") is published in Boston by ***** ("Publisher"). You inquire whether the Massachusetts sales tax applies to sales of the Periodical in Massachusetts. You also ask whether the Publisher's charges to advertisers for advertising space in the Periodical are subject to tax.

The Periodical is a tabloid-sized weekly that reports on matters of interest to the legal community. It consists of articles that summarize and provide background information about legal controversies, short technical accounts of legal opinions and administrative regulations, full texts of selected opinions, news about promotions and retirements in the legal profession, and some advertising.

One-year subscriptions to the Periodical cost forty-eight dollars; two-year subscriptions are available for ninety dollars.

Massachusetts General Laws Chapter 64H, Section 2 imposes an excise on sales at retail of tangible personal property in Massachusetts by any vendor. Sales of newspapers and magazines are exempt from the tax (G.L. c. 64H, s. 6(m)).

Based on the foregoing facts, it is ruled that the Periodical is a "newspaper" within the meaning of Chapter 64H, Section 6(m). Therefore, the Publisher's sales of the Periodical are exempt from the sales tax.

The sales tax does not apply to a publication's charges for advertising space.

Very truly yours,

/s/L. Joyce Hampers

/s/L. Joyce Hampers
Commissioner of Revenue

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LR 81-95